industries related to industries like edible oil, sugar, food processing, paper and paper products etc. which are for mass consumption and hence considered to be of high priority.

Unaccounted money in circulation

1000. SHRI B.K. HAR1PRASAD: Will the Minister of FINANCE be pleased to state:

(a) that unaccounted money in circulation in the country exceeds the figure for Gross Domestic Product and the corresponding figures of estimates;

(b) the recommendations of Chelliah Committee for curbing Black Money formation and circulation and remedial measures suggested that have since been put into operation;

(c) whether there is any appreciable increase in tax collection; and

(d) will Government experiment with abolition/curtailment of powers of tax authorities and give a more humane face and approach to fiscal administration?

THE MINISTER OF FINANCE (SHRI MANMOHAN SINGH): (a) Since no authentic study has been made recently, it is not possible to give any comments in response to the query raised by the Hon'ble Member.

(b) No specific recommendations were made by the Chelliah Committee for curbing black money formation. However, general suggestions such as lowering of tax rates, rationalisation and simplification of tax laws and improving efficiency of tax administration were made by the Committee.

Over the yean,, tax rates have been reduced and tax laws have been rationalised and simplified. Several new measures such as presumptive scheme of taxation for small businessman, simplified
method of computation of income on estimated basis in case of small contractors and transporters, streamlining the concessions available under the Act and introduction of Income Tax return form for persons having income less than Rupees 1,20,000 etc. have been taken.

(c) Net collections of Corporation Tax, Income Tax find Interest Tax have increased over the years as can be seen from the table below:

Financial Year	Corporation Tax (Rs. in crores)	Income Tax (Rs. in crores)	Interest tax (Rs. in crores)	Total (Rs. in crores)
1990-91	5,335	5,371	—	10,706
1991-92	7,853	6,731	305	14,889
1992-93	8,899	7,888	716	17,503
1993-94	10,060	9,115	728	19,903
1994-95	13,612	12,162	756	26,530

(d) The Government is constantly trying to give a more humane face to fiscal administration. Modification of powers of the Tax Authorities is a part of the ongoing process.

Withdrawal of CCS on garment export

1001. SHRI CHATURANAN MISHRA: Will the Minister of TEXTILES be pleased to state:

(a) whether Government withdrew in early January, 1979 the Cash Compensatory Support payable on

Garment exports during January March 1979;

(b) if so, the number of court case: filed against Government in various High Courts/Lower Courts State-wise indicating the cases adjudicated by the Courts and the amounts awarded against the Government; and

(c) whether the above amounts have been paid, and if not, reasons therefor, separately for each court case?

THE MINISTER OF TEXTILES (SHRI G. VENKAT SWAMY): (a) Yes, Sir.

(b) and (c) Details are being collected.

Diversion of Funds by a leading Industrial House

1002. SHRI GURUDAS DAS GUPTA: Will the Minister of FINANCE be pleased to state whether Government have received a complaint regarding diversion of funds by a leading industrial house of the country; if so, details thereof?

THE MINISTER OF FINANCE (SHRI MANMOHAN SINGH): In the absence of the name of industrial house, it is not possible to frame a reply to the question.

Promotion of Tourism in the State of Punjab

1003.SHRI IQBAL SINGH: Will the Minister of CIVIL AVIATION AND TOURISM be pleased to state:

(a) whether steps are being taken by Government for promotion of tourism particularly the domestic tourism in the country;

(b) if so, the details thereof;

(c) what are the details of the schemes formulated by Government for promotion of tourism in the State of Punjab;

(d) what is the amount allocated for the same by Government; and

(e) the steps taken by Government to implement the said scheme?

THE MINISTER OF CIVIL AVIATION AND TOURISM (SHRI GHULAM NABI AZAD): (a) and (b) Central Department of Tourism extends Financial Assistance to State Governments/Union Territory Administrations for taking up the augmentation of Tourism Infrastructure like construction of Yatri Niwases, Tourist Complexes, Tourist Lodges and way-side amenities etc. Funds for development of such facilities are provided to the State Governments only for the construction of super structure, including internal electrification, water suply and sanitary fittings as central component, whereas the State Governments provide developed piece of land and also furnish the facilities thereafter. The Department also extends Financial Assistance for development/promotion of Adventure Sports, Fairs and Festivals and Publicity Support.

(c) to (e) The following Financial Assistance has been sanctioned to the Government of Punjab during the last 3 years:—

Year	Amount sanctioned
1992-93	Rs. 135.83 lakhs
1993-94	Rs. 199.11 lakhs
1994-95	Rs. 136.71 lakhs

The items for which the above assistance was sanctioned include construction of Tourist Complexes at Kiratpur, Mohali, Gurdaspur, Doraha, Jullundhar, Pathankot, Aamkhasbagh, Mukerian, Dunera, Batala, Harike, Sunam, Sultanpur Lodi; construction of Fast Food Counters at Ropar, Sirhind, Madhopur; purchase of Rock climbing and Water Sports equipment and for production of Publicity material.